



# City of River Falls 2015-2016 Budget Supplement

CITY HALL ♦ 222 LEWIS STREET ♦ RIVER FALLS ♦ WISCONSIN ♦ 54022

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## TRANSMITTAL LETTER



**TO:** Mayor Toland and City Council

**FROM:** Julie Bergstrom, Assistant City Administrator/Finance Director

**DATE:** October 13, 2015

**TITLE:** **2015-2016 Budget Supplement Information**

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### BACKGROUND

In 2014, the City of River Falls adopted its first two year budget ([web pdf](#)) for Fiscal Years 2015-2016. A two year budget allows staff to plan ahead and set goals for the two year period under the direction of the City Council. In addition, it reduces the staff time spent on the budgeting process and allows staff to focus on service delivery and improving City operations. Two-year budgeting empowers departments with more flexibility to manage their revenues and costs.

Wisconsin Statutes do not allow for adopting a two-year levy, however, and the City is required to follow the budgetary process of setting a public hearing date and approving the budget ordinance for the 2016 levy. Only the 2015 levy and budget ordinance were previously approved. The first reading of the 2016 levy and budget ordinance is scheduled for October 27, and the public hearing and ordinance adoption is scheduled for November 10.

The first year of the two year budget cycle provided a favorable experience for the City of River Falls. Revenues were consistent with expectations and departmental savings were realized. This provides an opportunity to fund additional priorities in the second year of the two-year budget without changing the original proposed levy for 2016. These priorities will be funded from nontax revenues in 2016 and reallocations of existing resources. Some of those additional priorities in the budget include funding for a Mann Valley Corporate Park Master Plan; additional funding for the Kinnickinnic River Corridor Plan, and additional staffing in Community Development, Ambulance, and Operations.

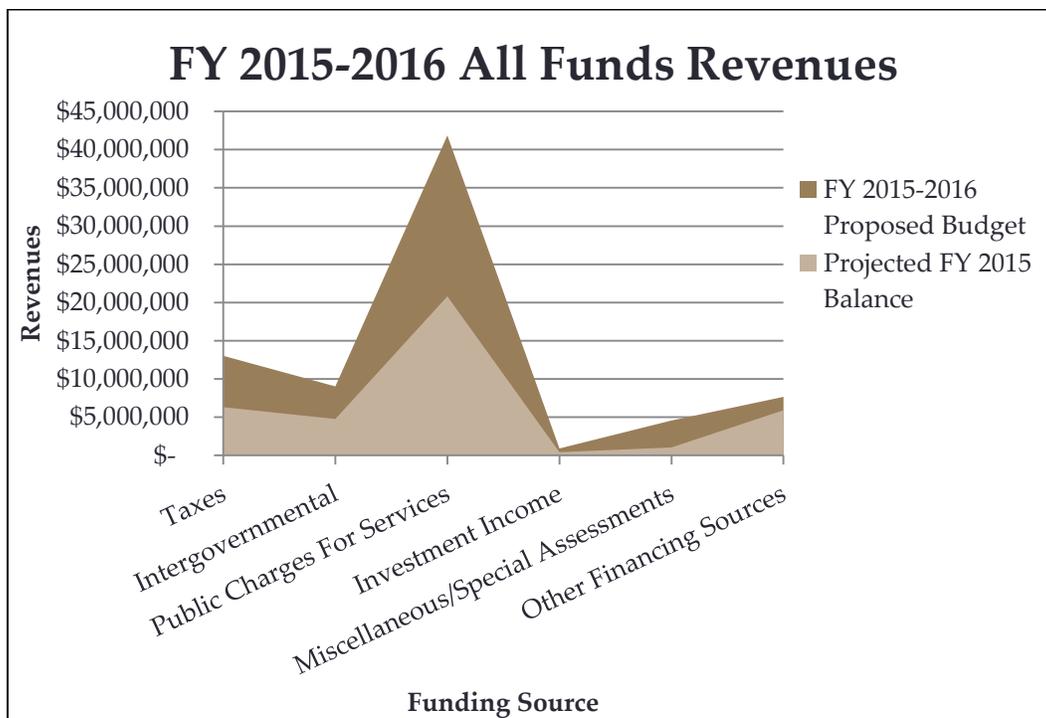
The following pages contain a review of the 2015 budget experience, current budget levels, future budget projections, and the proposed budget revisions for 2016. There is no change recommended for the 2016 levy that was originally proposed in 2014.

## FISCAL YEAR 2015 BUDGET REVIEW

The 2015 results-to-date show that most departments are operating in the environment of two separate budget years instead of a true biennial budget. This allows for consistent comparisons between years, and is a reasonable response for managers that are accustomed to annual budgeting.

### All Funds Overview

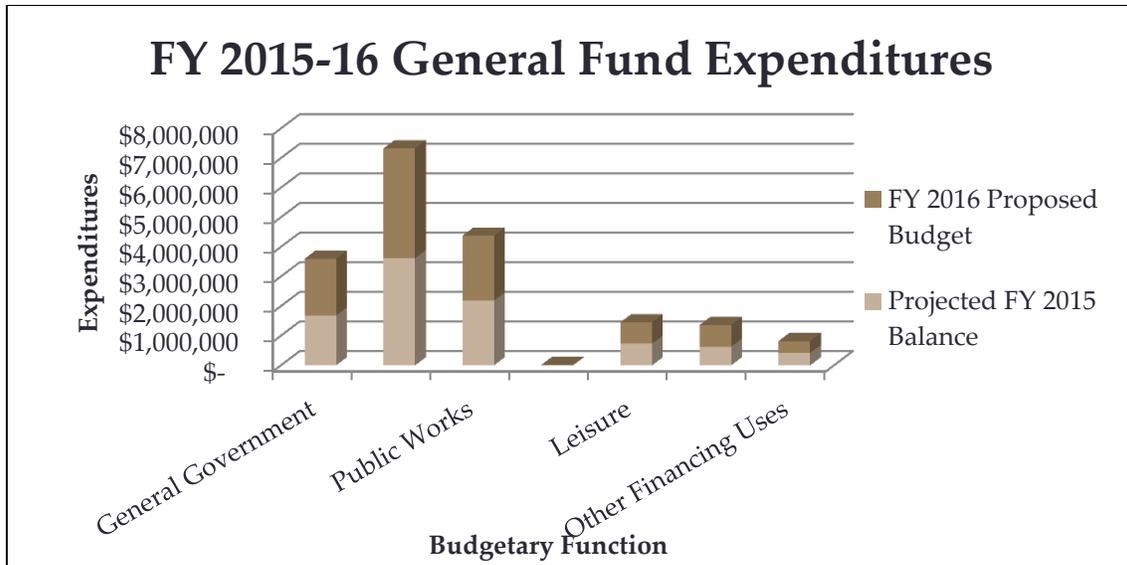
The budget totals \$77,611,311 for all funds. Projected revenues at the end of 2015 are expected to be 50% of budgeted, and expenditures/expenses at about 49% of budgeted. Some funds, such as electric and wastewater have planned surpluses for the two year period, so estimated revenues in excess of expenses is expected. Projected results as of the end of 2015 calculate an increase in fund balance and net position of \$1,089,575 overall.



### General Fund

The General fund receives the most attention in budget discussions, as the funding focus is generally tax and aid-funded operations such as police, fire, public works maintenance, and parks. The City's General Fund revenues are higher than expected with an increase in transportation aids (\$87,321), aid to state facilities (\$16,862), and grant revenues for the historic resource study (\$18,000). The projected results for the 2015 fiscal year include a decrease in the fund balance of approximately \$100,000, with no additional decrease anticipated for FY 2016.

Expenditures in 2015 that have increased over estimates are due to recruitment costs for the Police Chief position (\$25,000) and the grant funded historic resource study (\$18,000) completed in 2015. Expenditure savings are expected to be realized from the Council contingency fund and fuel costs savings in the 2015-2016 Budget.



#### *Organizational Updates and Funding*

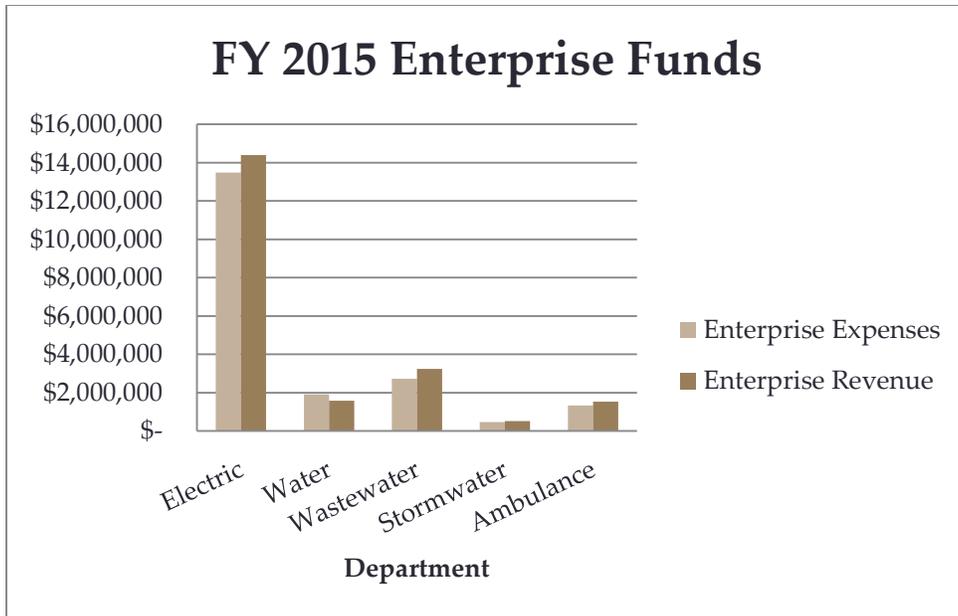
As the City continues to respond to workforce changes and strategic realignments, there are a few proposed changes to the 2015-2016 Budget for Fiscal Year 2016. The first of which includes transferring the Communication Coordinator position from Media Services to the General Fund, as funded by the 5% franchise fee charged to video customers. This is part of the strategic realignment of communications functions to operate directly in the City Administrator’s Office.

Other changes to the organization include adding partial funding of the new position of Director of Operations and adding funding for the new position of Assistant Community Development Director.

As outlined in the City’s fiscal plan, a 10% reduction in shared revenues was projected for the 2015-2016 Budget, as well as a reduction in transportation aids. With the approval of the 2015-2017 Wisconsin State Biennial Budget, shared revenues remain at 2015 levels and transportation aids were increased by 4%. This will provide partial funding for the Director of Operations and Assistant Community Development Director positions, requiring no increase in the recommended property tax levy in 2016.

#### Enterprise Funds

The City’s Enterprise Funds include electric, water, wastewater, storm water, and ambulance. Looking at these funds as a whole, expenses are projected to be slightly less than budgeted, largely due to surpluses budgeted in the electric, wastewater and ambulance funds. The water fund is projected at a deficit of \$321,000 as compared to the anticipated deficit of \$228,096. This is partially due to the delay in the PSC review of the City’s water rate case, in addition to increased costs for water repairs, water studies, and implementation of the cross connection inspection program.



Additional changes are proposed for Fiscal Year 2016 of the 2015-2016 Budget due to the planned alignment of operations and supporting the City’s strategic priorities. These changes will not require a change in rates because of the surpluses noted earlier. The first is the addition of partial funding for the Director of Operations position from the electric, water, wastewater, and storm water funds. There is also a need to add a part-time administrative position (\$28,563) in the ambulance fund.

Other changes are further in support of the City’s Strategic Plan. Additional funding has been added from the electric fund for the Kinnickinnic River Corridor Plan (\$50,000). In order to continue promoting economic vitality, additional funding has been added for a Mann Valley Corporate Park Master Plan (\$120,000) from the electric, water, and wastewater funds.

#### Capital Projects Funds

The City uses two Capital Project Funds, one for general infrastructure projects and one for replacement of vehicles and equipment. Both funds follow the [2015-2019 Capital Improvement Plan](#) approved by the City Council in 2014.

Changes in projections for fiscal year 2015 include FEMA reimbursement for the Hoffman Park Safe Room and a \$25,000 grant for the Fire Department Fill Station; as well as the funding of \$1,600,000 for the Mann Valley land purchase.

Proposed changes to the 2015-2016 Budget regarding capital projects include added funding for the Mann Valley Corporate Park Master Plan (\$120,000) from the electric, water, and wastewater funds. Changes were also made to include a new total funding of \$150,000 for the Kinnickinnic River Corridor Plan in 2016, with \$50,000 from unspent park funds and \$50,000 in new funding from the electric fund. This is in addition to the existing \$50,000 approved in the 2015-2019 Capital Improvement Plan for hydroelectric relicensing in 2016.

## FISCAL YEAR 2016 BUDGET UPDATES

### Strategic Priorities

The City's two-year budget has allowed the City to reallocate resources to long-term planning and the achievement of the [Strategic Plan](#). This new budget process has provided a great tool to aid the City in ensuring financial sustainability. The table below displays the funding sources for all government operations and shows the changes in budget allocations.

Funding Source	2015 Budgeted	2015 Projected	2016 Budgeted	2016 Proposed	2015-2016 Budgeted	2015-2016 Proposed
<b>Taxes</b>	\$6,386,508	\$6,307,496	\$6,637,643	\$6,637,643	\$13,024,151	\$12,945,139
<b>Intergovernmental</b>	4,351,985	4,759,598	4,671,728	4,782,290	9,023,713	9,541,888
<b>Public Charges for Services</b>	20,649,283	20,807,334	21,203,593	21,199,456	41,852,876	42,006,790
<b>Investment Income</b>	440,997	420,479	460,651	460,251	\$901,628	880,730
<b>Miscellaneous/Special Assessments</b>	2,706,906	1,034,749	1,852,676	2,006,346	4,559,582	3,041,095
<b>Other Financing Sources</b>	4,137,557	5,903,824	3,518,074	3,852,109	7,655,631	9,755,933
<b>TOTAL</b>	<b>\$38,673,216</b>	<b>\$39,233,480</b>	<b>\$38,344,365</b>	<b>\$38,938,095</b>	<b>\$77,017,581</b>	<b>\$78,171,575</b>

Because of the fiscal stability demonstrated by increased revenues, City staff continues to focus on consistently delivering quality municipal services, promoting economic vitality, connecting community spaces, and considering future generations. The changes to the 2016 budget expenditures reflect the prioritization of projects that align with the achievement of these goals and a continued focus on enhancing the operational efficiencies of the organization. The table below shows the proposed expenditure changes by government function.

Function	2015 Budgeted	2015 Projected	2016 Budgeted	2016 Proposed	2015-2016 Budgeted	2015-2016 Proposed
<b>General Government</b>	\$2,450,560	\$2,387,543	\$2,449,851	\$2,618,364	\$4,900,411	\$5,005,907
<b>Public Safety</b>	5,046,232	4,960,309	5,215,545	5,244,108	10,261,777	10,204,417
<b>Public Works</b>	20,103,651	19,835,543	21,024,536	21,256,011	41,128,187	41,091,554
<b>Health</b>	10,040	10,040	10,040	10,040	20,080	20,080
<b>Leisure Services</b>	2,328,655	2,259,785	2,263,167	2,146,522	4,591,822	4,406,307
<b>Conservation/ Development</b>	3,082,667	3,427,460	2,648,039	2,848,014	5,730,706	6,275,474
<b>Capital Outlay</b>	2,110,000	2,596,311	1,648,500	1,648,500	3,758,500	4,244,811
<b>Other Financing Uses</b>	3,541,411	2,666,914	3,084,687	3,166,536	6,626,098	5,833,450
<b>TOTAL</b>	<b>\$38,673,216</b>	<b>\$38,143,905</b>	<b>\$38,344,365</b>	<b>\$38,938,095</b>	<b>\$77,017,581</b>	<b>\$77,082,000</b>

### PROPOSED TAX LEVY

The current budget process has allowed departments to strategically plan and fund projects responsibly over Fiscal Years 2015 and 2016. The City is continuing to follow the strategy outlined in the [2014-2019 Fiscal Plan](#), which is a path that provides long-term fiscal solvency to achieve the City’s long-term goals. The following table shows the estimated levy per the adopted fiscal plan with the actual and proposed levies for 2015 and 2016:

Fund	2015 Budget Year		2016 Budget Year		2015-2016 Levy Budgeted
	Per Fiscal Plan	2015 Levy Projected*	Per Fiscal Plan	2016 Proposed*	
General Fund	\$2,965,753	\$3,055,668	\$3,327,033	\$3,400,000	\$6,292,786
Library Fund	815,983	815,983	830,419	830,419	1,646,402
Debt Service	952,703	834,549	1,146,279	965,996	2,098,982
Capital Projects	<u>403,040</u>	<u>465,549</u>	<u>164,500</u>	<u>226,469</u>	<u>567,540</u>
<b>Total</b>	<b>\$5,137,479</b>	<b>\$5,171,749</b>	<b>\$5,468,231</b>	<b>\$5,422,884</b>	<b>\$10,605,710</b>

\*Does not account for levy reduction for exempt computers, estimated at \$10,000

Property tax revenue is fully realized by the City due to the policy of the counties to retain any uncollected taxes. The proposed 2016 levy of \$5,422,884 is \$45,000 less than the fiscal plan estimate. It is also \$1.45 million under the state-imposed levy cap.

The proposed modifications to the 2016 budget expenditures are funded with nontax revenues and reallocations of existing resources. There is no corresponding property tax levy increase in addition to what was already budgeted for 2016. Department Heads continue to be good stewards of public funds, and their responsible spending coupled with modest increases in anticipated revenues allow the City to further support the City Council’s adopted Strategic Priorities.

### ASSESSED VALUES

Although the final assessment roll including manufacturing has not been completed, preliminary totals show that it is likely residential values will be reduced by approximately 8%, with commercial values maintaining close to last year’s values. The estimated total assessed property value is \$870,173,500, using an estimate of \$25 million in manufacturing values. The assessed values are very close to the final equalized (market) values of \$879,304,600 as prepared by the State of Wisconsin. Assuming the manufacturing estimate is close, this should keep the current mill rate close to the current rate of \$5.50 per \$1,000 of assessed value.

River Falls continues to realize an increase in net new construction for both counties, with Pierce and St. Croix Counties realizing 2.15% and 1.98% growth, respectively. The city remains affordable in relation to the final assessed values. In addition, the proposed levy takes an incremental approach that seeks to maintain the City’s financial capacity in a prudent and fair manner. The fiscal support of the tax levy will maintain the City’s ability to support the future growth of the community.

## CONCLUSION

The City's first biennial budget has proven to be a workable and time saving solution for the budgeting process. Departments have the option to maintain annual budgeting practices, or move to consolidation of projects and expenses in one year or another to save time or money. On an annual basis, the 2015 fiscal year is nearly on target with projections with no other anticipated major adjustments due to funding changes.

The increased revenues anticipated in Fiscal Year 2016 will support the City Council's adopted Strategic Priorities and continued organizational updates. The modest personnel changes in Operations, Community Development, and Ambulance are expected to further enhance key operational areas and enrich the customer experience for residents. Additional funds provide key investments for the economic and environmental sustainability of the City through the Mann Valley Corporate Park Master Plan and the Kinnickinnic River Corridor Plan

Staff is pleased to present this budget supplement, consistent with the 2015-2016 Approved Budget and the City's long range fiscal strategy, which reinvests in areas supportive of the City's Strategic Plan, operations, and workforce.

Please do not hesitate to contact me if you have any questions regarding this information.

## APPENDIX A: GENERAL FUND SUMMARIES

### FY 2015-2016 GENERAL FUND REVENUES

Funding Source	2015 Adopted Budget	Projected 2015 Balance	2016 Adopted Budget	2016 Proposed Budget
Taxes	\$3,142,168	\$3,143,416	\$3,486,500	\$3,486,500
Intergovernmental	3,146,315	3,206,659	3,102,408	3,212,970
Licenses and Permits	154,000	155,990	154,000	154,000
Fines/Forfeitures	185,000	185,000	185,000	185,000
Public Charges For Services	239,000	243,000	239,000	364,000
Investment Income	275,000	245,000	300,000	300,000
Miscellaneous/ Special Assessments	491,129	242,729	243,121	184,399
Other Financing Sources	1,686,608	1,797,435	1,686,608	1,788,866
<b>Total</b>	<b>\$9,319,220</b>	<b>\$9,219,229</b>	<b>\$9,396,637</b>	<b>\$9,675,735</b>

### FY 2015-2016 GENERAL FUND EXPENDITURES

Function	2015 Adopted Budget	Projected 2015 Balance	2016 Adopted Budget	2016 Proposed Budget
General Government	\$1,792,913	\$1,684,054	\$1,825,448	\$1,913,998
Public Safety	3,572,957	3,622,859	3,704,480	3,772,337
Public Works	2,149,140	2,183,795	2,088,572	2,126,288
Health Services	10,040	10,040	10,040	10,040
Leisure	751,016	733,566	721,491	721,491
Conservation/Development	623,398	630,073	630,400	730,375
Other Financing Uses	419,756	419,756	416,206	401,206
<b>Total</b>	<b>\$ 9,319,220</b>	<b>\$9,284,143</b>	<b>\$9,396,637</b>	<b>\$9,675,735</b>

## APPENDIX B: ENTERPRISE FUND SUMMARIES

### FY 2015-2016 ENTERPRISE FUND REVENUES

Funding Source	2015 Adopted Budget	Projected 2015 Balance	2016 Adopted Budget
<b>Charges for Services</b>	13,694,468	13,728,209	14,189,533
<b>Other Revenue</b>	654,479	670,064	667,488
<b>Electric</b>	<b>\$ 14,348,947</b>	<b>\$ 14,398,273</b>	<b>\$ 14,857,021</b>
<b>Charges for Services</b>	1,306,629	1,338,207	1,313,137
<b>Other Revenue</b>	464,835	246,173	547,699
<b>Water</b>	<b>\$ 1,771,464</b>	<b>\$ 1,584,380</b>	<b>\$ 1,860,836</b>
<b>Charges for Services</b>	3,052,807	3,057,568	3,079,754
<b>Other Revenue</b>	101,579	173,015	100,594
<b>Wastewater</b>	<b>\$ 3,154,386</b>	<b>\$ 3,230,583</b>	<b>\$ 3,180,348</b>
<b>Charges for Revenue</b>	505,000	513,000	505,000
<b>Other Revenue</b>	7,050	7,050	82,636
<b>Stormwater</b>	<b>\$ 512,050</b>	<b>\$ 520,050</b>	<b>\$ 587,636</b>
<b>Charges for Revenue</b>	1,126,019	1,200,000	1,180,372
<b>Other Revenue</b>	316,200	319,681	316,200
<b>Ambulance</b>	<b>\$ 1,442,219</b>	<b>\$ 1,519,681</b>	<b>\$ 1,496,572</b>
<b>Total</b>	<b>\$ 21,229,066</b>	<b>\$ 21,252,967</b>	<b>\$ 21,982,413</b>

**FY 2015-2016 ENTERPRISE FUND EXPENDITURES**

Expenses	2015 Adopted Budget	Projected 2015 Balance	2016 Adopted Budget
Salary/Benefit Allocation	1,199,127	1,144,522	1,327,599
Materials & Services	11,214,680	10,844,688	11,750,967
Depreciation	734,000	860,257	734,000
Debt Service	-	-	-
Other Financing Uses	1,201,140	635,294	1,044,455
<b>Electric</b>	<b>\$ 14,348,947</b>	<b>\$ 13,484,761</b>	<b>\$ 14,857,021</b>
Salary/Benefit Allocation	511,654	502,813	570,203
Materials & Services	379,929	482,082	373,672
Depreciation	379,548	449,901	379,548
Debt Service	69,039	69,489	66,119
Other Financing Uses	431,294	401,438	471,294
<b>Water</b>	<b>\$ 1,771,464</b>	<b>\$ 1,905,723</b>	<b>\$ 1,860,836</b>
Salary/Benefit Allocation	721,646	708,890	809,508
Materials & Services	1,329,758	1,270,940	1,317,666
Depreciation	493,000	436,273	493,000
Debt Service	124,540	124,540	100,637
Other Financing Uses	485,442	181,947	459,537
<b>Wastewater</b>	<b>\$ 3,154,386</b>	<b>\$ 2,722,590</b>	<b>\$ 3,180,348</b>
Salary/Benefit Allocation	161,867	121,474	168,310
Materials & Services	141,146	143,956	215,409
Depreciation	143,000	143,000	143,000
Debt Service	6,379	6,379	20,102
Other Financing Uses	59,658	43,323	40,815
<b>Stormwater</b>	<b>\$ 512,050</b>	<b>\$ 458,132</b>	<b>\$ 587,636</b>
Salary/Benefit Allocation	860,662	789,213	906,722
Materials & Services	318,414	288,222	321,914
Depreciation	106,500	106,500	106,500
Capital Assets	34,000	34,000	40,000
Other Financing Uses	122,643	113,459	121,436
<b>Ambulance</b>	<b>\$ 1,442,219</b>	<b>\$ 1,331,394</b>	<b>\$ 1,496,572</b>
<b>Total</b>	<b>\$ 21,229,066</b>	<b>\$ 19,902,600</b>	<b>\$ 21,982,413</b>

## APPENDIX C: FULL TIME EQUIVALENTS BY DIVISION

Full Time Equivalents (FTEs) by Division	2012	2013	2014 Budgeted	2015 Proposed	2016 Proposed
<b><i>Administration &amp; Finance</i></b>	<b>12.49</b>	<b>14.48</b>	<b>15.09</b>	<b>16.43</b>	<b>16.43</b>
Administration	2.00	3.00	3.00	3.00	4.00
City Clerk	1.34	1.50	1.00	1.00	1.00
Municipal Court	1.25	1.25	1.43	1.43	1.43
Human Resources	2.20	2.20	2.20	2.20	2.20
Finance	3.67	4.50	5.43	5.80	5.80
Media Services Fund	2.03	2.03	2.03	2.00	0.00
Technology Fund	-	-	-	1.00	2.00
<b><i>Community Development</i></b>	<b>9.36</b>	<b>9.84</b>	<b>9.84</b>	<b>8.89</b>	<b>9.89</b>
Community Development	5.13	5.63	5.63	5.80	6.80
Recreation	2.63	2.61	2.61	1.50	1.50
Swimming Pool	1.59	1.59	1.59	1.59	1.59
<b><i>Engineering/Public Works</i></b>	<b>16.68</b>	<b>15.18</b>	<b>15.18</b>	<b>16.68</b>	<b>17.03</b>
City Hall/Building Maintenance	1.00	1.00	1.00	1.00	1.00
Engineering/Bridges	3.58	2.08	2.08	3.58	3.58
Garage	2.20	2.20	2.20	2.20	2.20
Parks	2.80	2.80	2.80	3.80	3.80
Streets	5.20	5.20	5.20	4.20	4.48
Stormwater Utility	1.90	1.90	1.90	1.90	1.97
<b><i>Library Services</i></b>	<b>12.38</b>	<b>12.38</b>	<b>12.38</b>	<b>12.38</b>	<b>12.38</b>
Library Fund	12.38	12.38	12.38	12.38	12.38
<b><i>Municipal Utilities</i></b>	<b>24.80</b>	<b>25.00</b>	<b>25.00</b>	<b>27.08</b>	<b>28.06</b>
Electric Fund	12.84	12.70	12.70	12.98	12.98
Water Fund	6.02	5.86	5.86	6.17	6.40
Sewer Fund	5.94	6.44	6.44	7.93	8.68
<b><i>Public Safety</i></b>	<b>32.51</b>	<b>32.54</b>	<b>37.40</b>	<b>41.37</b>	<b>42.00</b>
Ambulance Fund	4.00	5.00	9.50	8.34	9.47
Fire	1.00	1.00	1.00	1.00	1.00
Police – Civilian	4.58	4.04	3.90	3.90	3.90
Police – Sworn	22.00	22.00	22.50	23.00	23.00
Parking Meter Fund	0.93	0.50	0	0	0
<b>Total FTEs</b>	<b>108.22</b>	<b>109.42</b>	<b>114.89</b>	<b>122.83</b>	<b>125.79</b>

## APPENDIX D: BUDGET ORDINANCE



### ORDINANCE 2015-06 APPROPRIATING THE NECESSARY FUNDS FOR THE OPERATION OF THE GOVERNMENT AND ADMINISTRATION OF THE CITY OF RIVER FALLS, WISCONSIN, FOR THE YEAR 2016

The Common Council of the City of River Falls, Wisconsin, does ordain as follows:

Section 1. There is hereby appropriated out of the revenue shown below of the City of River Falls for the year 2016, including monies received from the general property tax levy, to the various funds and purposes set up in the budget presented herewith, for the purposes therein stated, in the following amounts:

SUMMARY OF BUDGETED REVENUES:	ACTUAL 2014	6 MONTHS ESTIMATED		BUDGETED 2016
		ACTUAL 2015	12 MONTHS 2015	
<b>Taxes:</b>				
a. Property Taxes	\$4,918,679	\$3,165,606	\$4,685,143	\$5,422,884
b. Tax Increment Revenue	1,048,260	622,633	1,048,259	1,048,259
c. Other Taxes	183,314	41,943	161,171	166,500
Intergovernmental Revenue	5,767,346	1,342,853	4,825,417	4,782,290
Regulation/Compliance	379,923	209,773	347,877	339,000
Public Charges for Services	19,652,628	10,217,960	19,605,603	20,865,456
Special Assessments	2,893	32	5,684	2,500
Miscellaneous Revenues	1,358,055	511,591	1,106,838	824,018
Interest Income	444,305	91,714	476,766	460,251
Cash Balance Applied	-0-	-0-	-0-	1,174,828
Other Financing Sources	9,949,770	3,071,337	9,475,970	3,852,109
<b>Total Revenues</b>	<b>\$43,705,173</b>	<b>\$19,275,442</b>	<b>\$41,738,728</b>	<b>\$38,938,095</b>
<b>SUMMARY OF BUDGETED EXPENSES/EXPENDITURES:</b>				
General Government	\$2,088,986	\$1,094,490	\$2,387,543	\$2,618,364
Public Safety	4,357,762	2,102,616	4,960,309	5,236,131
Public Works	19,266,441	8,980,484	19,835,543	21,242,167
Culture, Recreation & Education	2,248,436	1,057,314	2,259,785	2,146,522
Conservation and Development	5,923,175	1,102,301	3,427,460	2,476,008
Other Public Service	8,445	3,205	10,040	10,040
Capital Projects	497,906	488,966	2,596,311	1,648,500
Other Financing Uses	2,956,277	1,325,858	2,666,914	2,928,946
Reserves/Retained Earnings	-0-	-0-	-0-	631,417
<b>Total Expenditures</b>	<b>\$37,347,428</b>	<b>\$16,155,234</b>	<b>\$38,143,905</b>	<b>\$38,938,095</b>

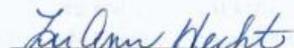
- Section 2. There is hereby levied a tax of \$ 5,422,884 upon all taxable property within the City of River Falls, Wisconsin, as returned by the Assessor in the year 2015 for uses and purposes as set forth in said budget.
- Section 3. The City Clerk is hereby authorized and directed to levy taxation against the tax incremental districts located in the City of River Falls and allocate the proceeds thereof in accordance with Section 66.1105 the Wisconsin Statutes.
- Section 4. The City Clerk be and hereby is authorized and directed to spread the said tax upon the current tax roll of the City of River Falls, Wisconsin.
- Section 5. Budget appropriations are established by function and fund. Additional details included in the budget are presented as supplementary information.
- Section 6. The Ordinance shall take effect and be in force after its passage and publication.

FOR THE CITY OF RIVER FALLS



Dan Toland, Mayor

ATTEST:



Lu Ann Hecht, City Clerk

Adopted: 11/10/2015

Published: 11/26/2015